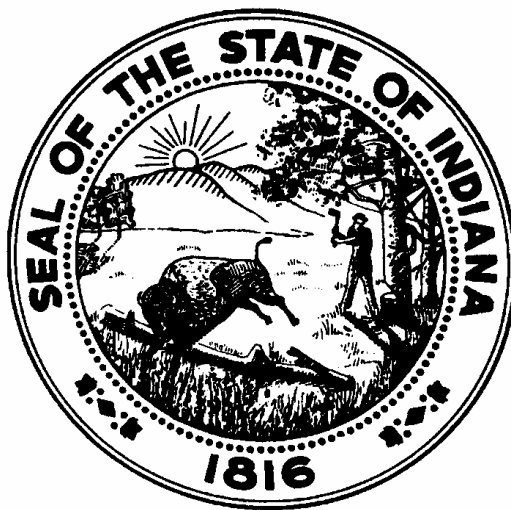


**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL  
FOR  
PUBLIC DRAINAGE FUNDS**



Issued by  
State Board of Accounts  
302 West Washington Street  
Room E418  
Indianapolis, Indiana 46204-2765

Reissued 2004

## FOREWORD

This Manual has been prepared by the State Board of Accounts as a guide in the establishment of a uniform accounting system for public drainage funds.

The manual consists of eighteen parts referred to in the Table of Contents and includes outlines of procedures to be followed, samples of prescribed forms and other records, together with a brief discussion of the use of each form and record.

Although the manual contains citations to laws and opinions of the Attorney General, it is not to be considered as a conveyance of legal opinions of the State Board of Accounts. Recommendations and suggestions herein are intended to relate primarily to the keeping of necessary records and are not to be deemed directives for conducting proceedings before the County Drainage Board or before a court conducting a judicial review.

This publication is presented in loose-leaf form with a view toward replacement of pages as necessity arises for revisions. Please preserve this copy and any revisions for your use and for the use of your successor.

This manual is dedicated to the furtherance of good government and to the keeping of complete and accurate public records. Each county auditor, county surveyor and each other member of a drainage board is urged to carefully study its contents. Each is also invited to submit for consideration and advice any accounting problem not covered in these pages.

Unless otherwise indicated, citations to sections of law refer to Indiana Code Title 36, Article 9, Chapter 27. Citations to page numbers such as 4-3 means the third page of Part 4.

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